



Perthshire Musical (Competition) Festival Association

Scottish Charity No. SC010789

Affiliated to the British and International Federation of Festivals for Music, Dance and Speech



**The Queen's Award
for Voluntary Service**

The MBE for volunteer groups

PERTSHIRE MUSICAL (COMPETITION) FESTIVAL ASSOCIATION

Trustees Annual Report and Accounts for the year ended 31st July 2025

Charity Name

Perthshire Musical (Competition) Festival Association

Charity Number

SC010789

Address



Constitution

The association is a charitable unincorporated Association, and the purposes and administration arrangements are set out in our Constitution which was last amended on 10th November 2017. The Association was registered in January 1967.

Recruitment and appointment of Trustees

All of the Trustees are appointed or reappointed by the members at our Annual General Meeting which is held in November of each year. The Trustees are aware of their responsibilities.

Charitable purposes

Our purposes as recorded in our constitution are to advance, promote and encourage generally by means of competition Festivals, the study and practice of the Arts of Music, Dancing, Elocution, Literature and Acting.

Activities and achievements

Since the association was incepted in 1920, the festival has continued to promote the Arts and provide a platform for the competitors during the run of the Festival in March of each year.

Trustee remuneration

As per item 8 of our constitution, an Honorarium of **£1,741.00** was paid to the Secretary, an Honorarium of **£1,056.00** was paid to the Music Secretary, an Honorarium of **£612.00** was paid to the Treasurer and **£306.00** was paid to the Assistant Treasurer.

Reserves

Following a surplus for the year of **£360.39**, the Association held unrestricted funds of **£38,322.33**.

The Trustees consider that the reserve fund is adequate for the immediate future. The funds that were held in the Catherine Beaton Trust Account are now exhausted, following the final award at the 2025 festival. The Trust account is now closed.

Approved by the Trustees and signed on their behalf



Treasurer.

Perform in Perth
2025 Festival Report

The festival, our hundred-and-first, ran from the morning of 10 March and concluded on the evening of 22 March, in five venues: Perth Concert Hall (Choirs, Gaelic, traditional, bands, some piano, orchestras and groups), Elim Pentecostal Church (Percussion), St Matthew's Church (Speech & Drama, and Pipe band solos), North Inch Community Campus (Baton Twirling, Scottish Country Dancing and other Dance), and St Leonard's-in-the-Fields Church (the remainder of the music), a total of 48 sessions. The only times that sessions were run concurrently were when we used both the Church and the Hall at St Leonard's, the Church and a Hall at St Matthew's, and the Norie-Miller Room and the Gannochy Auditorium at Perth Concert Hall.



The total number of entries was 1057, up 5% on 2024.

Our 'Early Bird' reduction, of £2 per entry received by mid-December, was welcomed again and, while this cost us £884, it seems to have encouraged more people to start their festival preparations sooner and may have helped with the increased entries.

The table below allows us to compare the number of entries over the past 6 years.

Discipline	2020	2021	2022	2023	2024	2025
Band & Orchestras	15	0	8	7	11	15
Baton Twirling	20	16	22	24	44	42
Gaelic	40	1	3	47	51	56
General Music	15	11	8	28	19	15
Percussion	141	62	125	107	116	97
Piano & Organ	31	25	19	30	50	59
Pipe Band Solos	23	75	31	108	167	137
SCD	4	0	10	12	13	13
Other Dance						40
Singing	122	33	71	93	141	163
Solo Brass	102	44	50	30	47	67
Solo Strings	75	91	83	112	95	105
Solo Woodwind	68	38	58	62	67	79
Speech	239	73	166	182	192	168

The total number of participants was 2210 (music 2167; dance 330; speech, including Gaelic, 213), compared with 2119 in 2024, 1724 in 2023, 1282 in 2022, 510 in 2021's virtual festival and 1730 in 2020, indicating further improvement.

Choir entry numbers fell again, but solo vocal entries are continuing to recover.

Pipe band solos dropped a little this year and we had entrants from local schools, both state and independent, and from pipe bands from around the area.

There was a small drop in Speech entries mainly the result of the demise of one of our local independent schools, Kilgraston.

Our venture into Dance received 40 entries, attracting a good audience.

We used the new Federation marking scheme across the entire festival. There were a few grumbles about low marks but, once they realised that they ought not to compare last year's marks with this year's, they had a better understanding of how it worked.

Audience numbers were around 1900, based on a total of 1542 adults paying for admission, plus an estimate of the numbers of children (free admission) and Patrons (season tickets).

Ten Bronze Young Ambassador Certificates were issued this year. We thank all of these young people for their contribution to the success of the festival.

We continued to use 'runmyfestival' for the 2025 festival. Perth & Kinross schools pay through the Council procurement system and, as a result, we offer the option of BACS payment and cheque payment, in addition to PayPal. Any entries paid via PayPal are instantly activated whereas, for other forms of payment, we rely on BACS payments being recorded with our PIP payment reference, which some overlook. For those who don't pay promptly, the Secretary has to contact those who created the entries to ask them to arrange payment. There doesn't seem to be an actual reluctance to pay but, rather, a failure to pass the information to the person who sets up the payment.

Patron Membership has dropped to 56, the majority of whom have signed the Gift Aid form. The drop is attributable to some of those paying by standing order not updating their payment to align with the increase in membership fee.

A total of 62 people supported the festival in a voluntary capacity, in roles such as festival steward, syllabus selector and festival trustee, and we thank them all for their essential contribution. Special thanks go to Stewards Convenor, [REDACTED] for organising the stewards' schedule.

We thank [REDACTED] most sincerely for his creative vision and for his endless patience in videoing as much of the festival as possible, then editing these to be webcast as soon thereafter as was possible. Some venues presented logistical problems, making the process rather time-consuming, but the result is 46 sessions of our 101st festival available for online viewing.

Signed

[REDACTED]

Date 19.08.2025

Position Secretary

Signed

[REDACTED]

Date 19.08.2025

Position Treasurer

SCOTTISH CHARITY REFERENCE NUMBER SC010789

INCOME AND EXPENDITURE ACCOUNTS FOR YEAR TO 31st JULY 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	£	£	£	£
Income				
Patrons Subscriptions	1,916.00	0.00	1,916.00	2,080.00
Patrons Donations	837.50	0.00	837.50	885.02
Grants Received *	10,830.00	0.00	10,830.00	11,745.00
Entry Fees	9,257.02	0.00	9,257.02	9,118.00
Admissions	7,788.12	0.00	7,788.12	6,574.00
Tax Recovered on Gift Aid *	586.27	0.00	586.27	489.32
Bank Interest *	1,171.87	0.00	1,171.87	281.04
Programme Sales	981.00	0.00	981.00	872.50
Centenary Book	4.00	0.00	4.00	25.25
Advertisement Income	720.00	0.00	720.00	775.00
Fund Raising *	1,049.92	0.00	1,049.92	745.26
QAVS Sales	0.00	0.00	0.00	144.76
Other Income *	462.00	0.00	462.00	217.50
Coffee Table Books	290.00	0.00	290.00	170.00
Food & Drink Sales *	94.50	0.00	94.50	0.00
TOTAL INCOME	35,988.20	0.00	35,988.20	34,122.65

- See notes to the accounts

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	£	£	£	£
Expenditure				
Facility Hire	14,173.85	0.00	14,173.85	13,190.70
Streaming & Licenses	1,459.59	0.00	1,459.59	1,459.59
Adjudicators Fees	7,168.35	0.00	7,168.35	5,755.56
Adjudicators Expenses	2,635.95	0.00	2,635.95	1,446.30
Printing, Stationery & Advertising	1,506.02	0.00	1,506.02	884.67
Sheet Music	470.63	0.00	470.63	460.64
Piano Hire & Tuning	255.00	0.00	255.00	170.00
Postage & Sundries	363.65	0.00	363.35	581.92
Subscription to Federation	325.00	0.00	325.00	310.00
Honoraria *	3,715.00	0.00	3,715.00	3,642.00
Insurances *	779.00	0.00	779.00	465.00
Programme Costs	705.00	0.00	705.00	783.20
Syllabus Costs	326.00	0.00	326.00	234.00
Miss C Beaton Award	25.00	0.00	25.00	35.00
Auditor	100.00	0.00	100.00	100.00
Stripe Fees	1.24	0.00	1.24	4.88
PayPal Fees	73.45	0.00	73.45	58.46
PayPal Inc Fees	83.88	0.00	83.88	64.49
QAVS Costs	0.00	0.00	0.00	160.70
Royal George Hotel *	0.00	0.00	0.00	990.00
Mushram *	472.50	0.00	472.50	838.80
Centenary Exhibition	0.00	0.00	0.00	2,069.35
Other Expenditure *	700.00	0.00	700.00	631.40
Travel Subsidies *	50.00	0.00	50.00	110.00
Coffee Table Book	0.00	0.00	0.00	740.00
Facility Hire Costs *	86.00	0.00	86.00	0.00
Food & Drink Costs *	152.70	0.00	152.70	0.00
TOTAL EXPENDITURE	35,627.81	0.00	35,627.81	35,186.66
SURPLUS/DEFICIT FOR YEAR	360.39	0.00	360.39	-1,064.01

- See notes to the account

PERTSHIRE MUSICAL (COMPETITION) FESTIVAL ASSOCIATION

SCOTTISH CHARITY REFERENCE NUMBER SC010789

STATEMENT OF BALANCES AS AT 31st JULY 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	£	£	£	£
Bank and Cash in Hand				
Opening Balances	37,924.39	16.13*	37,940.52	39,004.00
Surplus/Deficit for Year	397.94	0.00	397.94	-1,064.01
Closing Balances	38,322.33	0.00	38,321.71	37,940.52
Reserves				
General Funds	6150.62	0.00	6,150.62	12,833.48
Business Term Deposit	26,090.89	0.00	26,090.89	25,000.00
30 Day Notice Account *	6,090.82	0.00	6,090.82	0.00
Catherine Beaton Trust	0.00	0.00	0.00	16.13
PayPal	0.00	0.00	0.00	90.91
Closing Balances	38,322.33	0.00	38,322.33	37,940.52

- See notes to the accounts

Assets

For assets see separate sheet

Restricted Funds

There are now no restricted funds.

Approved by the Trustees and signed on their behalf.



Treasurer

NOTES TO THE ACCOUNTS
OTHER ASSETS AS AT 31st JULY 2025

DELL LATITUDE 5491 LAPTOP

Purchase price 25 th September 2023	£ 285.00
Less depreciation 2023/24	£ 71.25
Valuation as of 31 st July 2024	£ 213.75
Less depreciation 2024/25	£ 53.44
Valuation as of 31 st July 2025	£ 160.31

LAPTOP COMPUTER – HEWLETT PACKARD

Model 17-ak014na

Serial Number 8CG72712W9

Purchase price – December 2022	£ 200.00
Less depreciation 2022/23	£ 50.00
Valuation as of 31 st July 2023	£ 150.00
Less depreciation 2023/24	£ 37.50
Valuation as of 31 st July 2024	£ 112.50
Less depreciation 2024/25	£ 28.13
Valuation as of 31 st July 2025	<u>£ 84.37</u>

PRINTER – HP COLOUR LASER JET PRO M454dn

Purchase Price – 27 th Feb 2020	£ 252.00
Less depreciation 2020/21	£ 63.00
Valuation as of 31 st July 2021	£ 189.00
Less depreciation 2021/22	£ 47.00
Valuation as of 31 st July 2022	£ 142.00
Less depreciation 2022/23	£ 36.00
Valuation as of 31 st July 2023	£ 106.00
Less depreciation 2023/24	£ 26.50
Valuation as of 31 st July 2024	£ 79.50
Less depreciation 2024/25	£ 19.86
Valuation as of 31 st July 2025	<u>£ 59.64</u>

LAPTOP COMPUTER HEWLETT PACKARD HP15 A9GOLD

Product ID 4095956AB-FA62-4388-9315-22723830FBE5

Valuation as of 31 st July 2018	£ 380.00
Less depreciation 2018/19	£ 95.00
Valuation as of 31 st July 2019	£ 285.00
Less depreciation 2019/20	£ 95.00
Valuation as of 31 st July 2020	£ 190.00
Less depreciation 2020/21	£ 95.00
Valuation as of 31 st July 2021	£ 95.00
Less depreciation 2021/22	£ 24.00
Valuation as of 31 st July 2022	£ 71.00
Less depreciation 2022/23	£ 18.00
Valuation as of 31 st July 2023	£ 53.00
Less depreciation 2023/24	£ 13.25
Valuation as of 31 st July 2024	£ 39.75
Less depreciation 2024/25	£ 9.94
Valuation as of 31 st July 2025	<u>£ 29.81</u>

IPAD – iPad Pro (12.9 inch) (6th Generation
Model Number MNXT3B/A

Serial Number T7JYC6TLXQ

Purchase price November 2022	£1,369.00
Less depreciation 2022/23	£ 342.25
Valuation as of 31 st July 2023	£1,026.75
Less depreciation 2023/24	£ 256.69
Valuation as of 31 st July 2024	£ 770.00
Less depreciation 2024/25	£ 192.50
Valuation as of 31 st July 2025	<u>£ 577.50</u>

Notes to Accounts 2024/25

Income

1. Grants

W Mann Group*	1,250.00
The Forteviot Trust	1,500.00
The Thomson Charitable Trust	1,100.00
Perth Rotary Club	750.00
Perth Common Good Fund	6,230.00
Total	10,830.00

*Cheque Received

2. Gift Aid Submission

Received **£586.27** from Gift Aid claim for 2023/24. Claim for 2024/25 will be submitted in due course.

3. Bank Interest

Statement received 14th April 2025 for Term Deposit account showed the sum of £1,080.89 in interest, had been accrued till 5th April 2025.

A new 30-Day Notice Account was opened 27.01.25. Interest paid on last day of each month has yielded a grand total of £90.82.

4. Fundraising

Quiz	651.88
Easy Fund Raising	58.54
Pens/Tombola	339.50
Total	1049.92

5. Other Income

The sum of £462.00 was received from Strathallan School with no explanation as to what it's for. School had broken for summer holidays so there is an expectation this might be refunded, on receipt of an invoice, during 2025/26 financial year.

Total for Other Income = £462.00

6. Food & Drink, Sales – a new income category, the sum of **£94.50** was recorded for the sales food and drink purchased for resale during the festival.

Expenditure

1. Honoraria

Secretary	1,741.00
Music Secretary	1,056.00
Treasurer	612.00
Assistant Treasurer	306.00
Total	3,715.00

2. Insurance Details

Federation Insurance	300.00
Perth Trophy Shop	479.00
Total	779.00

3. Royal George Hotel

Costs for accommodation for adjudicators was **£1,200.00**. This was recorded under Adjudicators Fees & Expenses.

4. Mushram

Difference between 2023/24 and 2024/25 figures is that we received 2022/23 invoice on 1st August 2023 (value £387.00) then 2023/24's invoice dated 20th May 2024 (value £451.80)

5. Travel Subsidies

The cost of **£50.00** was recorded under travel subsidies. This was a reimbursement to Eileen for travelling to the Federation Conference.

6. New expense Categories

Facility Hire Costs – a new category, the sum of **£86.00** was recorded.

£50.00 of this was for the hire of music equipment and van, from PKC Instrumental Music Services, to transport between venues.

A further £36.00 was paid to The Royal George Hotel for refreshments served during our AGM, November 2024.

Food & Drink Costs – another new category, the sum of **£152.70** was recorded for the purchase of food and drink for resale during the festival.

Food & drink purchased solely for use by adjudicators, accompanists and volunteers, at a cost of £80.96, was recorded under Postage & Sundries.

7. Other Expenditure

A third party was hired to transport festival luggage from venue to venue, as he done so during 2023/24 festival at a cost of **£700.00**

8. Related Party Transactions

During the year, related parties of a trustee were paid for the following services to Perthshire Musical (Competition) Festival Association

- | | |
|------------------------|----------|
| • Streaming & Licenses | 1,040.00 |
| • Postage & Sundries | 87.17 |

Total Costs - £1,127.17

Statement Of Balances

A new 30-day notice account was opened on 27th January 2025

Independent Examiner's Report to the Trustees of the Perthshire Musical
(Competition)

Association

Charity number SCOI 0789

I report on the accounts of the charity for the year ended 31st July 2025

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the accounts regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

* to prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounts Regulations.

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Relevant Professional Qualification: LEVEL 3 BOOKKEEPER

Address:

Date: 9/10/25